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TOTAL PAGES

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TO: Exr. Huyen X. Vo, Art Unit 2655

COMPANY: U.S. PATENT & TRADEMARK OFFICE

FAX: ~~703-872-9314~~ 571-213-8300

FROM: Steven Lin, Reg. No. 35,250

DATE: April 4, 2005

SUBJECT: USSN 09/989,322

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Attorney Docket No. 1174-CA

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Girish P. Subramaniam and Raghunath K. Rao
 Appl. No. : 09/989,322
 Filed : November 20, 2001
 Title : FEEDFORWARD PREDICTION OF SCALFACTORS BASED ON ALLOWABLE DISTORTION FOR NOISE SHAPING IN PSYCHOACOUSTIC-BASED COMPRESSION

Grp/A.U. : 2655
 Examiner : Huyen X. Vo
 Docket No. : 1174-CA

CERTIFICATE OF FACSIMILE TRANSMISSION

I, Lesha E. White, hereby certify that this correspondence is being facsimile transmitted to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below:

Signature *[Signature]* 4-4-05
 Date *[Signature]*

RESPONSE AND AMENDMENT TO NON-FINAL OFFICE ACTION
UNDER 37 CFR SEC. 1.111

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Examiner Huyen X. Vo:

Introductory Comments

This response and amendment is submitted in response to the non-final Office Action dated December 2, 2004 having a shortened statutory period set to expire April 2, 2005, with a one-month extension of time to respond. The enclosed fees are believed to be due by the filing of this Response; however, if any additional fees are due by the filing of the enclosed documents, including any fees incurred by an extension of term, please consider this paragraph such a Request for term, and charge any fees associated with the Request or any other fees incurred by the filing of this document to Cirrus Logic Deposit Account No. 03-2028/1174-CA.

Please amend the above-identified application as indicated below.